

# Strategic Plan



**FY 2024 - 2028**

**UTAH STATE TAX COMMISSION**  
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# EXECUTIVE SUMMARY



## **TAX COMMISSION MISSION**

"Promote tax and motor vehicle law compliance."

Through his "Utah Home" initiative, Governor Cox is committed to building a sustainable future for current and future generations of Utahns while ensuring equal opportunities for all. One of the guiding pillars of this initiative is "Good Government – customer service, employee retention, and wise use of Utah's resources." Following the governor's priorities, the Tax Commission's mission is to promote tax and motor vehicle law compliance. To do this, we provide excellent customer service, using innovations that both assist customers and enable employees to provide those services.

The Tax Commission intends to accomplish our mission by way of three goals:

1. Make compliance easier by promoting innovation and leveraging technology.
2. Enhance the customer experience by fostering relationships with community partners, facilitating effective contacts, increasing customer support options, and providing greater access to underserved communities.
3. Promote a quality work environment by empowering employees, providing sound leadership, and integrating performance management.

We see the Tax Commission as being in a partnership with the Governor's Office, the Legislature and other state organizations to provide help and guidance, while administering Utah tax and motor vehicle laws in the most effective way possible. At the heart of our agency are over 700 dedicated employees – some of the hardest working, most technically-skilled, and dedicated workers in the state. We are here to help our customers and make compliance easier.

This is a living document and will be updated as needed to ensure it is timely and relevant, and that it reflects the priorities that are important to the State of Utah. We are ready to help the citizens of Utah!

Scott Smith  
Tax Commission Executive Director

# WHO WE ARE

The Utah Constitution establishes the State Tax Commission in Article 13, section 6. Of the four Commission members, only two may belong to the same political party. With the consent of the Senate, the Governor appoints each commissioner to a four-year term.

Utah Code, Title 59, provides for the composition of the commission based on the qualifications of the members. Title 59

also requires the Governor to designate one of the commissioners as chairperson of the Commission. Additionally, Title 59 requires the commission to appoint an executive director who, through both statute and an administrative plan, hires additional staff to perform the agency's duties and responsibilities.

## Duties & Functions

The Tax Commission's constitutional and statutory duties include the following:

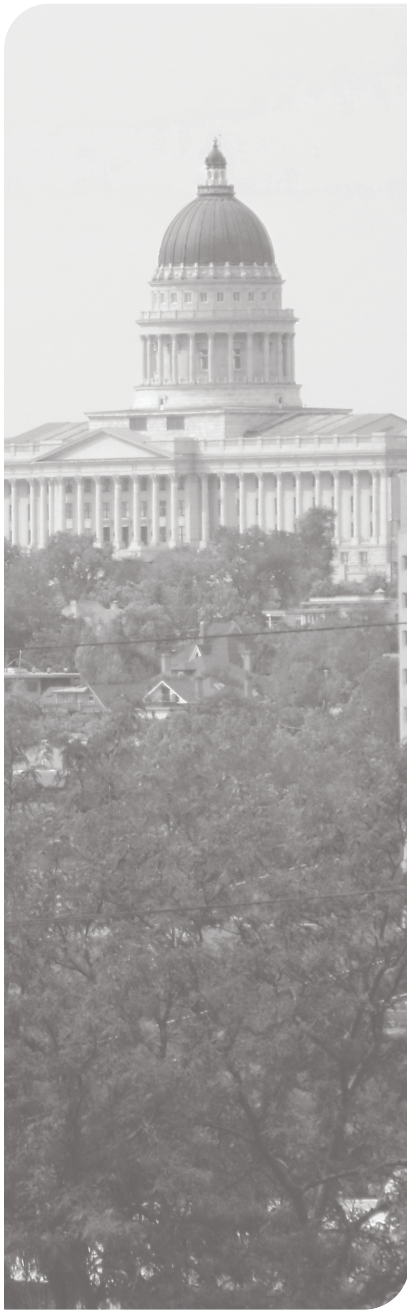
- Administers and supervises Utah's tax and motor vehicle laws
- Assesses mines and public utilities
- Adjusts and equalizes property valuation and assessment among counties
- Has other powers and performs other duties as provided by statute.

In order to perform these duties, the Tax Commission:

- Receives and deposits tax revenue.
- Processes Utah tax returns.
- Updates and maintains taxpayer information.
- Reviews tax returns for accuracy.
- Performs audits to ensure compliance.

- Helps taxpayers resolve filing and account problems.
- Oversees county property assessments and tax systems.
- Appraises and assesses public utilities, mines and transportation companies.
- Registers and titles Utah motor vehicles and motor carriers.
- Regulates the motor vehicle sales industry.
- Enforces motor vehicle laws.
- Provides information to the public about Utah tax laws and rates.
- Works closely with government, civic and industry partners.

The Tax Commission employs over 700 full-time equivalent employees in its operations.



# Tax Commission Organization

The commissioners oversee the Tax Commission's organization through the Office of the Commission.



## OFFICE OF THE COMMISSION

- Appeals
- Internal Audit
- Economics & Statistics

Through a management agreement, and in consultation with the Governor and with advice and consent of the Senate, the four commissioners appoint an executive director.



## OFFICE OF THE EXECUTIVE DIRECTOR

The executive director oversees the day-to-day operations of the Tax Commission. In addition to the operational area, the agency is divided into four functional areas, each of which contains divisions that perform distinct functions.



## Office of the Commission

The Office of the Commission conducts administrative hearings on state tax matters. Taxpayers who disagree with decisions of a Tax Commission

division and/or a county board of equalization may appeal to the Tax Commission, which has final review authority of the administrative appeals process. Taxpayers may appeal a final Tax Commission decision, after exhausting all administrative remedies, to a district court or the Utah State Supreme Court. In addition, the Office

of the Commission performs internal audit functions of the Tax Commission through an Internal Audit Unit. Finally, the Office of the Commission has an Economic and Statistical Unit that performs data and economic analysis, prepares fiscal impact responses for the Tax Commission, and assists in the appeals process.



## Office of the Executive Director

The Operations area provides services and support to all functional areas of the Tax Commission.

This area performs:

- Security, privacy, system and disclosure functions.
- Oversight of the agency's tax and motor vehicle computer systems.
- Implementation of legislation.
- Media relations.
- Forms design.
- Management of tax information and instructions.
- Website design and management.
- Budgeting, purchasing and accounting functions.



## Customer Service Functional Area

The Customer Service functional area provides customer support across multiple areas, including delinquent taxes and the Motor Vehicle Division (DMV).

### DMV – Customer Service Division

The DMV-Customer Service Division provides services to the public for all motor vehicle transactions with a focus on providing an excellent customer service experience. The primary duty of the DMV is to title and register Utah vehicles, including passenger vehicles, trucks,

trailers, motorcycles, motor homes, off-highway vehicles, boats and snowmobiles.

### Special Services Division

The Special Services Division provides support services for collection activities and manages the Collections Contact Center, which handles all inbound communication on collection issues. Support services include bankruptcy, garnishments, tax clearance, special events, waivers and offers-in-compromise. This support is critical to allow collection agents to focus on working with customers to resolve their balances.

### Collections Division

The Collections Division collects delinquent accounts where a lien has been issued and possible legal action may occur. The focus is on collections through excellent customer experience and working with customers to pay delinquent balances in a timely manner.



## Property & Miscellaneous Tax Functional Area

The Property & Miscellaneous Tax functional area performs its duties through three divisions.

### Centrally Assessed Division

The Centrally Assessed Division performs the direct appraisal and assessments of all multi-county or multistate properties including transportation company

properties, properties of public utilities and airlines, geothermal resources, and mining properties. Centrally assessed property includes property of power companies, railroads, airlines, pipelines, oil and gas, metal mines, coal mines, sand and gravel, and other non-metal mines.

### Certified Rates & Miscellaneous Taxes Division

The Certified Rates & Miscellaneous Taxes Division oversees Utah's certified tax rate process, and consults with and monitors the county auditors and treasurers regarding statutory requirements for this process. The miscellaneous tax sections educate, assist and audit taxpayers who file miscellaneous taxes, including taxes or fees on beer and liquor, brine shrimp harvesting, fuel, motor fuel, special fuel, aviation fuel, insurance premiums, self-insurers, radioactive waste and the environmental assurance fee. The division also administers the International Fuel Tax Agreement (IFTA).

The personal property section provides statutory auditing services for Utah counties to audit local business personal property accounts and recommends annual updates to Personal Property Valuation Guides and Schedules.





### Property Tax Division

The Property Tax Division provides oversight of county property assessments and tax systems, performs assessment/sales ratio studies, and conducts performance reviews of county appraisal systems. This division also provides technical assistance and develops Standards of Practice for local assessment, and tax collection, as well as farmland assessment evaluation and classification.

The education section provides appraisal education and training for all state and county appraisers. The mineral section performs federal and state audits of mining and oil and gas severance tax, as well as mineral production tax withholding, to ensure compliance.



- Giving accurate information to taxpayers, both over the phone and in writing, so they can report properly.
- Reducing noncompliance and issuance of improper refunds.
- Educating taxpayers through reviews and examinations to reduce repeat errors.

Three divisions carry out these functions:

### Business Taxes and Discovery Division

The Business Taxes and Discovery Division enhances sales and use tax and corporate tax compliance through taxpayer training, outreach programs, reviews and examinations. Reviews and examinations focus on educating taxpayers to reduce errors and to level the playing field for those who are not complying with their tax responsibilities.

### Financial Operations Division

The Financial Operations Division receives, extracts and examines all incoming returns, documents and

correspondence. They deposit all tax and fee payments. They capture return documents into the tax systems and review and approves account applications and maintain account demographics. They also perform error corrections to ensure accurate information is posted to the tax systems. This division records and classifies revenue and reconciles it to the general ledger. Acting in a fiduciary capacity for various local government entities, this division accounts for and distributes assets held by the state for various local government entities.

Finally, this division assesses financial conditions and operating results by comparing current cash flows and actual results to previous years.

### Income and Education Division

The Income and Education Division provides assistance to taxpayers with tax obligations and tax questions. A team of tax examiners assists CPAs and tax preparers who have more complex tax questions. They offer outreach training and tools such as webinars, frequently asked questions and a chatbot that helps with tax filing and questions. They also review and examine income, partnership and withholding returns to help customers comply with tax laws and perform an upfront review of returns to ensure refunds are not issued in error.



### Tax and Revenue Functional Area

The Tax and Revenue Functional Area is responsible for:

- Providing timely and accurate information to local taxing authorities.
- Processing tax applications and returns and depositing tax payments.
- Correcting problem returns so they can be posted to the tax systems.



## Enforcement

The Enforcement Functional Area provides title and dealer enforcement and customer service through two divisions. They also enforce tax law and tobacco law.

### Motor Vehicle Enforcement Division (MVED)

The Motor Vehicle Enforcement Division renews dealer and related licenses and investigates motor vehicle related crimes, such as odometer fraud and title fraud and any motor vehicle-related fraud committed by licensed automobile dealers under Utah Code, Title 41, Chapter 3, Motor Vehicle Business Regulation Act.

### DMV Title & Dealer Services

The DMV Title & Dealer Services Division provides motor vehicle transaction customer service. They help

licensed motor vehicle dealers in titling and registering their vehicle sales through centralized locations throughout Utah, process all types of DMV transactions, and help licensed tow yards and other law enforcement agencies return impounded vehicles to their rightful owners. In addition, they review all out-of-state vehicle titles that come into Utah for title validity, salvage concerns, and any other fraudulent title trends.

Two other functions of the Enforcement Functional Area are the Criminal Investigative Unit (CIU) and Tobacco Tax Unit.

CIU is a special functions law enforcement section that investigates delinquent tax fraud cases. If a resolution cannot be reached with the taxpayer, CIU works with the Utah Attorney General's Office to recover the unpaid tax.

The Tobacco Tax Unit enforces Utah's tobacco laws through audits, inspections and education to distributors.





# WHAT DRIVES US



## Mission

Promote tax and motor vehicle law compliance.



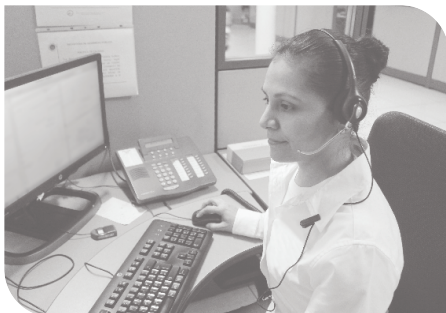
## Vision

Provide valuable customer service by making compliance easier, non-compliance harder, and by protecting sensitive customer information.



## Values

- Public trust
- Quality and accuracy
- Efficiency and effectiveness
- Job expertise and knowledge with consistent and dependable application of laws, rules, practices and procedures
- Integrity, including honesty, trustworthiness and respect for self and others
- Clear, meaningful and concise communication with customers
- Self-motivated employees and environments that encourage initiative
- Empowered employees with corresponding accountability



# AGENCY GOAL ONE

## GOAL 1



Make Compliance Easier by **Promoting Innovation and Leveraging Technology.**

### OBJECTIVE 1

Develop a culture of technological innovation and process improvement in order to ensure services meet increasing growth and demand.

#### Strategies

- 1. Develop, enhance and support innovative electronic tools to assist customers in timely, effective, efficient and convenient service delivery and completion.

### OBJECTIVE 2

Ensure our systems are up-to-date and secure.

#### Strategies

- 1. Be sure budget requests and allocations meet technology and data management needs, and manage vendor contracts to ensure the agency can perform its core mission of protecting sensitive tax and motor vehicle information.
- 1. Continuously develop, monitor and gauge our privacy and security protocols and practices to ensure customer information is protected and secure.

### Goal 1 Performance Measures

- Develop and continuously review services and processes to assess online completion, with the goal of providing our customers more convenient, timely and efficient ways of complying with the law, thereby having their service needs met.
- Track specific metrics to evaluate e-services and programs uses.
- Improve paperless customer service delivery methods.
- Regularly assess security permissions to ensure access to systems is restricted on a need-to-know basis, using the principle of least privilege, where only those that need access to certain systems or processes have that access to perform their job functions.
- Perform regular budget examinations, looking 18 months to 10 years into the future, to confirm that agency technology, personnel and other administrative and management budget needs have been considered, forecasted and managed.



# AGENCY GOAL TWO

## GOAL 2



### **Enhance the Customer Experience**

by Fostering Relationships with Community Partners, Facilitating Effective Contacts, increasing Customer Support Options, and Providing Greater Access to Underserved Communities.

#### **OBJECTIVE 1**

Be accessible and helpful to our customers through all forms of communication.

##### **Strategies**

- 📌 Provide direct assistance to customers by focusing on particular groups and individuals.
- 📌 Provide training and education to our customers.
- 📌 Elicit customer feedback to understand where we can improve.
- 📌 Use social media to inform and educate all customers.

#### **OBJECTIVE 2**

Guide, direct and help customers to become or remain compliant.

##### **Strategies**

- 📌 Perform reviews and checks to ensure required customer reporting and filings are timely and accurate.
- 📌 Provide customers directed guidance and communications.

#### **OBJECTIVE 3**

Timely perform all duties to ensure our customers receive useful services and information.

##### **Strategies**

- 📌 Ensure timely and accurate reports, distributions and forecasts.

#### **OBJECTIVE 4**

Develop and foster relationships with industry groups and professional organizations.

##### **Strategies**

- 📌 Conduct industry training.
- 📌 Create materials to provide education about specific programs.
- 📌 Participate in professional organizations (as appropriate).



## Goal 2: Enhance the Customer Experience

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### OBJECTIVE 5

Ensure quality products and services.

#### Strategies

- 1 Perform internal quality control reviews.

#### Goal 2 Performance Measures

- Increase social media presence to provide customers guidance and direction on tax and motor vehicle information.
- Create and manage customer service outreach programs to provide education, ensure customers understand available e-services and self-help options, and ensure effective contacts have been made to help customers comply with applicable laws.
- Ensure statutorily required programs are adequately tracked and managed.
- Regularly visit licensees to ensure adherence to license requirements and ensure their needs are addressed.
- Create programs focused on providing education and assistance to tax preparers, county assessors and other industry professionals.
- Monitor to ensure all agency processes are timely and accurately executed, including collections, distributions, refund processing, DMV branch office and dealer work, requested forecasting and other economic reports, case dispositions and appeals, license processing, property valuations and like duties, compliance and audit reports, and other direct customer contacts and processes.
- Expand and enrich our quality assurance review processes.
- Translate select forms and instructions into Spanish to better serve customers that prefer this option.



# AGENCY GOAL THREE

## GOAL 3



**Promote a Quality Work Environment**  
by Empowering Employees, Providing Sound Leadership, and Integrating Performance Management.

### OBJECTIVE 1

Facilitate employee professional development.

#### Strategies

- 1 Provide training opportunities to help employees improve their knowledge and skills, and to reduce employee stress.

### OBJECTIVE 2

Develop unified performance goals and opportunities to connect, fostering personal and professional growth, ensuring quality customer services, and promoting cohesiveness throughout the agency.

#### Strategies

- 1 Provide performance goals to all employees that help guide and direct successful professional growth and develop better customer service skills.
- 1 Look for culture-building opportunities to increase camaraderie.

### OBJECTIVE 3

Improve work satisfaction by encouraging fluid work schedules that best fit both agency and employee needs.

#### Strategies

- 1 Continuously review services and processes to assess online completion, aiming to allow more remote and flexible work options for employees.





## Goal 3: Promote a Quality Work Environment

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### Goal 3 Performance Measures

- Foster, enhance and review employee training programs (in-person, virtually, and web-based) with the goal of strengthening their professional skills and knowledge base, promoting confidence and work satisfaction, thus allowing them to better assist customers.
- Require supervisors to undergo training (at least annually) focused on effective employee management and evaluation methods, quality communication, recognizing and retaining high-performance employees, addressing poor performance, and other principles that improve organizational effectiveness.
- Manage the agency's pay-for-performance program plan, including quarterly employee written evaluations (discussing progress toward meeting expected goals, and providing guidance and direction), to help employees understand how their roles contribute to excellent customer service and fulfilling our mission by empowering employees to be successful in their professional growth.
- Continue assessing job duties and positions, taking into account new and improved innovations and changes in service delivery, for the purpose of increasing full- or part-time remote work flexibility.
- Continue looking for ways to build a culture of unity and camaraderie for the agency as a whole.